FOR MYSORE STATE

Revenue (~~195~~ 1948) Department.

Press SERIES.

G.O. No. 1020 (Press) Rev

Dated 1 - 5 - 1948

[Despatch Abstract.]

Administration Report - Stamps Statistics of Stamp revenue and expenditure — 1946-47 — Recorded

Back Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.

Further Papers.

G.O.	No.	Department.	Date.	G.O.	No.	Department.	Date.
Rev	2855	Rev	9/7/49				

Government of Madras

REVENUE DEPARTMENT

RECORD OFFICE
SEPARATION
ANDHRA STATE
2- JUN1953
MADRAS

G.O. No. 1020, 1st May 1948

Administration Report—Stamps—Statistics of stamp revenue and expenditure—1946-47—Recorded.

READ—the following paper :—

Proceedings of the Board of Revenue No. 62 Mis., dated 19th January 1948.

V. S. HEJMADI, Esq , I.C.S.,
Commissioner of Civil Supplies and Separate Revenue.

Read—the following :—

(i)

Letter from the Superintendent of Stamps, Madras, dated 22nd September 1947. No. B. 3. Pdl. 18/46-47.

I have the honour to enclose Annual Statements Nos. I to VII, relating to the Administration of the Stamp Department for the year ending 31st March 1947.

2. *Receipts.*—The total receipts for 1946-47 on account of stamps were Rs. 4,66,50,436 as against Rs. 3,77,28,225 during 1945–46. Thus there is an increase of Rs. 89,22,211 (or) *23·65 per cent.*

(*a*) *Judicial Stamps.*—The total receipts under this kind of Stamps were Rs. 1,16,78,409 against *Rs. 1,10,27,259* during 1945–46. Thus there is an increase of Rs. 6,51,150 (or) *5·9 per cent.*

(*b*) *Non-Judicial.*—The total receipts under this kind were Rs. 3,49,72,027 against Rs. 2,67,00,966 during 1945–46. There is an increase of *Rs. 82,71,061* (or) *30 98 per cent.*

(*c*) *Revenue adhesive.*—A sum of Rs. 17,43,895 was realized during the year, as against Rs. 13,10,934 during the year 1945–46. Thus there is an increase of Rs. 4,32,961 (or) *33·03 per cent.*

3. *Charges.*—The total charges during the year was Rs. 44,95,564 as against *Rs. 15,16,862* during 1945-46. There is an increase of Rs. 29,78,702.

4. The increase in the sales of Judicial stamps is due to the increase of litigation. The increase in the sale of Non-judicial stamps, is due to the following facts :—

(1) Abnormal increase in the value of properties and in business transactions.

(2) General improvement in the money market.

(3) Large number of transactions involving immovable properties such as sale, gift, mortgage, etc.

The increase in the sale of Revenue Adhesive is due to the increase in cash transactions for trade purposes.

(ii)

From the Accountant-General, dated 27th November 1947, No. T. 3. St. 478.

(iii)

From the Superintendant of Stamps, dated 6th January 1948,
No. Pdl. 18/46-47.

Resolution—No. 62, *Mis*, *dated* 19*th January* 1948.

The Board submits to Government the report of the Superintendent of Stamps, Madras, on the administration of the Stamp Department during the year 1946-47 The net receipts on account of stamps was Rs. 4,21,54,872 during 1946-47 as against Rs. 3,62,11,363 during 1945 46. The cost of supervision rose from Rs. 15,345 to Rs. 17,219 and the cost of stamps supplied from the Central Stores increased from Rs. 2,66,594 to Rs. 2,84,856.

2. The Statements Nos. I to III relating to revenue charges on account of Judicial and Non-judicial stamps were forwarded to the Accountant-General, Madras, for comparison with the accounts in his office and the figures have been reconciled.

(True extract)

C. A. Ramakrishnan,
Joint Secretary.

To the Secretary to Government, Revenue Department, with Statements No. I to VII.

STATEMENT No. I.

Abstract of receipts and charges on account of stamps for the year ending 31st March 1947.

	Receipts.	Charges.				Net receipts.	Cost of general supervision.	Cost of stamps supplied from Central Stores.	Loss or gain by exchange
		Discount and establishment for the sale of stamps.	Refunds.	Other charges	Total.				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Under the Stamp Act	3,49,72,027	14,08,348	28,78,516	17,509	43,04,373	3,06,67,654	10,331	2,29,765	Nil.
Under the Court Fees Act	1,16,78,409	82,579	95,939	11,673	1,91,191	1,14,87,218	6,858	55,101	Nil.
Total for 1946-47	(a) 4,66,50,436	(b) 14,91,927	29,74,455 * 24,74,877	(c) 29,182	44,95,564	4,21,54,872	17,219	2,84,866	Nil.
Total for 1945-46	3,77,28,225	10,70,046	4,25,326	21,490	15,16,862	3,62,11,363	15,345	2,66,594	2 6 0
Total for 1944-45	3,41,07,115	..	..	..	12,57,461	3,28,49,654	..	..	..

Remarks.—Excludes the following charges—

	Rs.	A.	P.
1 Sterling overseas pay	666	7	0
	666	7	0

(a) *Vide* Statements II and III.
(b) Includes 'A' Presidency Town—Pay of establishment.
(c) Includes 'A' Presidency Town—Contingencies and freight charges.

	Rs.	
(d) Accountant General's figure under receipts	4,67,39,024	
Stamp figure	4,66,50,436	
Difference ..	88,588	This represents the amount realized by way of 'duty by Collectors,' 'duty by courts,' 'adjudication,' 'duty under rule 8,' 'fines and penalties by Collectors,' 'fines and penalties by courts, etc., not brought into departmental accounts.

* The difference of Rs. 422 between the departmental and Accountant-General's figures works out only 0·01. As this is very negligible, it may be ignored.

STATEMENT No. II.—*Showing details under receipts on account of Judicial Stamps for the year ending 31st March 1947.*

Districts. (1)	Sale of court-fee stamps. (2) RS. A. P.	Sale of stamped paper for copies. (3) RS. A. P.	Miscellaneous receipts. (4) RS. A. P.	Total. (5) RS. A. P.	Deduct refunds. (6) RS. A. P.	Net receipts (7) RS. A. P.
Vizagapatam	6,66,432 12 0	24,969 6 0	..	6,91,402 2 0	3,355 9 0	6,88,046 9 0
East Godavari	4,79,978 6 0	19,935 9 0	595 12 11	5,05,509 11 11	6,740 3 6	4,93,769 8 5
West Godavari	3,87,764 8 0	19,715 10 0	..	4,07,480 2 0	3,766 8 6	4,03,713 9 6
Kistna	4,68,263 6 0	24,695 10 0	1,979 6 0	4,94,938 6 0	2,052 2 0	4,92,886 4 0
Guntur	5,72,470 1 0	26,666 9 0	189 0 0	5,99,275 10 0	3,142 15 0	5,96,132 11 0
Nellore	3,13,425 1 0	13,074 8 0	3 1 6	3,26,502 10 6	2,937 0 0	3,23,565 10 6
Cuddapah	1,25,501 15 0	8,489 10 0	340 8 3	1,34,332 1 3	26 12 0	1,34,305 5 3
Anantapur	1,45,428 1 0	9,676 5 0	184 5 0	1,55,288 11 0	1,069 15 0	1,54,218 12 0
Bellary	1,39,404 3 0	15,438 1 0	505 6 0	1,45,347 10 0	412 0 0	1,44,935 10 0
Kurnool	1,50,564 3 0	7,513 8 0	59 8 0	1,58,137 3 0	1,354 2 8	1,56,783 0 4
Madras	15,04,143 15 0	11,760 1 0	..	15,15,904 0 0	27,841 12 6	14,88,062 3 6
Chingleput	2,58,885 5 0	12,942 12 0	28 8 0	2,71,856 9 0	403 3 0	2,71,453 6 0
Chittoor	2,25,505 8 0	10,979 10 0	30 0 0	2,36,515 2 0	1,728 1 6	2,34,787 0 6
North Arcot	3,73,391 6 0	16,380 12 0	340 0 6	3,90,121 2 6	1,195 12 0	3,88,925 6 6
South Arcot	3,47,425 12 0	16,797 12 0	252 15 0	3,64,476 7 0	1,115 8 0	3,63,360 15 0
Tanjore	5,90,621 3 0	29,417 4 0	75 15 9	6,20,114 6 9	6,801 6 4	6,13,313 0 5
Trichinopoly	4,18,026 0 0	25,370 0 0	175 0 0	4,43,571 0 0	889 0 0	4,42,682 0 0
Madras	5,25,129 15 0	25,893 12 0	10 2 6	5,51,033 13 6	9,825 7 0	5,41,208 6 6
Ramnad	4,90,638 2 0	29,694 12 0	379 0 0	5,20,711 14 0	2,788 2 0	5,17,923 12 0
Tinnevelly	3,79,031 12 0	23,068 11 0	68 13 0	4,02,169 4 0	3,508 12 0	3,98,660 8 0
Coimbatore	5,58,878 13 0	24,663 6 0	4,778 5 7	5,88,320 8 7	2,130 11 0	5,86,189 13 7
The Nilgiris	92,620 9 0	1,478 10 0	84 8 0	94,183 11 0	813 15 0	93,369 12 0
Salem	3,55,406 0 0	21,235 0 0	275 0 0	3,76,916 0 0	2,010 0 0	3,74,906 0 0
South Kanara	4,72,330 0 0	21,437 0 0	264 0 0	4,94,031 0 0	4,389 0 0	4,89,642 0 0
Malabar	11,14,908 0 0	55,212 0 0	870 0 0	11,70,120 0 0	5,525 0 0	11,64,595 0 0
Presidency Bank	10,799 5 0	..	13,553 1 0	24,352 6 0	..	24,352 6 0
Total ..	1,11,66,074 1 0	4,86,486 2 0	25,051 5 0	1,16,77,611 8 0	95,822 14 0	1,15,81,768 10 0
Presidency Audit	182 4 0	225 0 0	390 8 0	797 12 0	115 15 0	681 13 0
Net total for 1946–47 ..	1,11,66,256 5 0	4,86,711 2 0	* 25,447 13 0	1,16,78,409 4 0	95,938 13 0	1,15,82,470 7 0
Total for 1945–46 ..	1,05,28,849 1 3	4,92,560 15 6	5,849 11 1	1,10,27,259 11 10	97,690 7 3	1,09,29,568 8 7
Total for 1944–45 ..	..	..	..	1,02,72,733 0 0	..	..

* Consist of—(1) Fines and penalties; (2) Miscellaneous other receipts.

STATEMENT III.—*Showing the details under receipts on account of non-judicial stamps for the year ending 31st March 1947.*

Districts. (1)	Impressed stamps. (2)			Hundis, Inland bills of exchange. (3)			Special adhesive stamps. (4)			Foreign bill stamps. (5)			Share transfer stamps. (6)			Stamps for legal practitioners licence. (7)			Nations stamps. (8)		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Vizagapatam ..	12,30,918	11	0	..			7,515	7	0	..			75	0	0	..			..		
Godavari, East ..	16,33,492	6	0	86	4	0	..			..			293	4	0	..			..		
Godavari, West ..	13,69,122	9	0	..			..			..			..			..			..		
Kistna	24,47,398	12	0	150	2	0	..			..			..			..			..		
Guntur	29,8[illegible],087	13	0	29	13	0	..			..			..			..			..		
Nellore	6,99,205	5	0	..			..			..			..			..			..		
Cuddapah	3,82,451	8	10	..			..			..			..			..			..		
Anantapur	4,14,368	2	0	..			..			..			..			..			..		
Bellary	4,73,400	12	0	796	8	0	..			..			..			..			..		
Kurnool	5,88,536	7	0	720	0	0	..			..			..			..			..		
Madras	20,54,590	3	0	28,652	1	0	..			29,391	10	0	4,84,664	10	0	96,250	0	0	556	8	0
Chingleput	7,81,154	3	0	..			..			..			..			..			..		
Chittoor	4,91,211	14	0	..			..			..			..			..			..		
North Arcot ..	15,39,292	12	0	10,785	6	0	..			..			448	0	0	..			..		
South Arcot ..	14,43,178	9	0	..			..			..			..			..			..		
Tanjore	22,22,761	13	0	897	12	0	..			..			223	8	0	..			..		
Trichinopoly ..	21,26,136	0	0	10,[illegible]89	0	0	..			..			19,478	0	0	..			..		
Madura	26,31,156	6	0	1,334	8	0	..			..			1,21,420	8	0	..			..		
Ramnad	14,15,945	2	0	..			..			..			..			..			..		
Tinnevelly	21,80,768	7	0	6,490	2	0	19,768	10	0	..			922	8	0	..			..		
Coimbatore	24,61,111	0	0	8,778	4	0	4,063	3	0	..			57,753	12	0	..			..		
The Nilgiris	3,16,516	12	0	1,205	4	0	..			..			..			..			..		
Salem	16,65,364	0	0	8,562	0	0	..			..			..			..			..		
South Kanara ..	7,44,537	0	0	3,981	0	0	5,958	0	0	..			7,748	0	0	..			..		
Malabar	16,14,038	0	0	13,127	0	0	17,032	0	0	9,887	6	0	39,747	0	0	..			..		
Presidency Bank ..	..			79,684	7	0	16,17,714	1	0	..			..			..			..		
Salt and customs ..	..			..			..			..			..			..			..		
Total ..	3,59,07,684	6	10	1,75,669	7	0	16,72,678	5	0	39,278	10	0	7,32,774	2	0	96,250	0	0	556	8	0
Presidency Audit ..	— 65,19,567	5	0	..			..			..			..			..			..		
Net total for 1946-47.	2,93,88,117	1	10	1,75,669	7	0	16,72,678	5	0	39,278	10	0	7,32,774	2	0	96,250	0	0	556	8	0
Net total for 1945-46.	2,25,49,078	10	6	1,15,3[illegible]8	9	0	7,35,457	15	0	1,15,147	15	0	3,67,415	3	0	94,375	0	0	345	0	0
Net total for 1944-45.	..			..			..			..			..			..			..		

1020 Rev.—2

	Insurance stamps. (9)			Stamp duty under rule 8. (10)			Entertainment tax stamps. (11)	Miscellaneous receipts. (12)			Adhesive revenue stamps. (13)			Total. (14)			Deduct refunds. (15)			Net total. (16)		
	RS.	A.	P.	RS.	A.	P.		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Vizagapatam ..	130	0	0	..			..	13,767	15	1	78,295	0	0	13,23,186	10	1	13,685	8	0	13,09,501	2	1
Godavari, East ..	117	0	0	..			..	11,042	2	4	1,18,391	8	0	17,70,937	15	4	9,442	12	0	17,61,495	3	4
Godavari, West ..	5	0	0	..			..	7,159	12	9	..			13,76,287	5	9	5,521	2	0	13,70,766	3	9
Kistna	636	0	0	..			..	15,285	0	6	61,843	12	0	25,25,313	10	6	6,797	10	0	25,18,516	0	6
Guntur ..	218	0	0	..			..	16,669	7	10	94,394	11	0	30,92,339	12	10	18,912	14	0	30,73,426	14	10
Nellore	..			..			..	2,225	11	0	36,320	0	0	7,37,751	0	0	6,649	4	0	7,31,101	12	0
Cuddapah	..			..			..	3,752	12	0	29,289	0	0	4,15,493	4	10	3,102	9	0	4,12,390	11	10
Anantapur	..			..			..	4,720	3	6	31,601	0	0	4,50,689	5	6	5,304	0	0	4,45,385	5	6
Bellary	..			..			..	3,025	13	0	31,874	0	0	5,09,097	1	0	3,807	6	0	5,05,289	11	0
Kurnool	..			..			..	3,861	13	0	34,513	10	0	6,27,631	14	0	3,399	5	3	6,24,232	8	9
Madras	95,764	14	0	..			..	44,130	9	0	2,94,547	9	0	33,28,548	0	0	58,643	2	0	32,69,904	14	0
Chingleput	..			..			..	7,929	6	0	269	0	0	7,89,352	9	0	12,547	4	0	7,76,805	5	0
Chittoor	..			..			..	9,745	10	6	35,571	0	0	5,36,528	8	6	6,876	6	0	5,29,652	2	6
North Arcot ..	..			..			..	7,922	3	3	71,606	3	0	16,30,054	8	3	38,266	12	0	15,91,787	12	3
South Arcot ..	..			..			..	8,689	2	0	60,633	6	0	15,12,501	1	0	26,832	3	0	14,85,668	14	0
Tanjore	..			..			..	24,771	5	8	89,734	0	0	23,38,388	6	8	25,611	1	4	23,12,777	5	4
Trichinopoly ..	50	0	0	..			..	17,944	0	0	82,166	0	0	22,56,163	0	0	36,848	0	0	22,19,315	0	0
Madura	3,112	4	0	..			..	10	2	6	1,55,720	8	0	29,12,754	4	6	41,030	13	0	28,71,723	7	6
Ramnad	..			..			..	43,467	12	0	1,113	12	0	14,60,526	10	0	8,853	6	6	14,51,673	3	6
Tinnevelly	448	0	0	..			..	59,732	4	6	89,118	15	0	23,48,248	14	6	23,455	9	6	23,24,793	5	0
Coimbatore	1,641	0	0	..			..	3,62,524	14	3	1,13,666	10	0	30,10,138	11	3	42,853	4	0	29,67,285	7	3
The Nilgiris ..	..			..			..	17,294	8	0	23,029	0	0	3,58,045	8	0	4,422	6	0	3,53,623	2	0
Salem	..			..			..	56,639	0	0	74,725	0	0	18,05,290	0	0	21,652	0	0	17,83,638	0	0
South Kanara ..	5,291	0	0	..			..	4,942	0	0	44,175	0	0	8,16,632	0	0	12,781	0	0	8,03,851	0	0
Malabar	2,301	0	0	..			..	44,305	0	0	1,00,550	0	0	18,40,987	0	0	9,344	0	0	18,31,643	0	0
Presidency Bank ..	..			13,975	9	0	..	8,950	10	0	5	9	0	17,20,357	4	0	Nil.			17,20,357	4	0
Salt and customs ..	..			..			..	3,874	8	0	..			3,874	8	0	Nil.			3,874	8	0
								— 146	8	0				* — 146	8	0				— 146	8	0
Total ..	1,09,714	2	0	13,975	9	0	..	9,95,237	2	8	17,53,154	1	0	4,14,96,972	5	6	+ 4,46,639	9	7	4,10,50,332	11	11
Presidency Audit ..	..			..			..	+ 3,881	7	0	— 9,259	5	6	— 65,24,945	3	6	— 24,31,876	5	0	— 89,56,821	8	6
Net total for 1946–47.	1,09,714	2	0	13,975	9	0	..	9,99,118	9	8	17,43,894	11	6	3,49,72,027	2	0	28,78,515	14	7	3,20,93,511	3	5
Net total for 1945–46.	77,731	4	0	19,131	1	0	..	13,15,951	7	7	13,10,933	14	3	2,67,00,965	15	4	3,27,636	0	4	2,63,73,329	15	0
Net total for 1944–45.	..			..			..	..			12,03,541	0	0	2,38,34,582	0	0	..			2,38,34,582	0	0

* Adjustment on account of receipts under Explosive Act.

STATEMENT No. IV.—*Statement showing the arrangement made for the vend of stamps during the year ending 31st March 1947 (1946–47).*

Districts.	Number of vendors.	Discount allowed to vendors						Total.		
		On judicial stamps.			On non-judicial stamps.					
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Vizagapatam	Nil.	5,252	10	2	49,319	14	11	54,572	9	1
Godavari, East	109	3,466	9	2	51,958	1	9	55,424	10	11
Godavari, West	84	3, 17	9	1	60,765	8	11	63,983	2	0
Kistna	145	3,499	12	4	106,870	11	1	110,370	7	5
Guntur	165	4,625	14	8	126,28	14	11	130,912	13	7
Nellore	59	2,565	6	5	24,105	1	5	26,67	7	10
Cuddapah	Nil.	1,181	8	4	16,856	5	6	18,037	13	10
Anantapur	28	1,241	11	3	18,263	5	6	19 505	1	3
Bellary	35	1,083	15	10	18 045	1	11	19, 29	1	9
Kurnool	87	1,309	3	11	27,193	2	4	28,502	6	3
Madras	29	1,361	4	0	35,998	1	9	37,359	5	9
Chin leput	79	2,398	3	4	36,143	5	7	38,541	8	11
Chittoor	Nil.	2,102	10	4	23,817	2	5	25.919	12	9
North Arcot	125	3,328	11	2	72,560	10	8	75,889	5	10
South Ar ot	144	3,292	1	3	73,179	9	4	76,471	10	7
Tanjore	1 3	4,399	2	5	86,602	13	10	91,002	0	3
Trichinopoly	124	3,556	0	0	69,408	0	0	72,964	0	0
Madura	96	3,866	12	4	86,861	8	10	90,7 8	5	2
Ramnad	107	4,615	10	5	73,114	6	11	77,930	1	4
Tinnevelly	158	3,383	5	2	104,094	10	2	107,477	15	4
Coimbatore	103	3,911	11	10	76 489	11	8	80,401	7	6
The Nilgiris	4	534	15	4	4,230	13	0	4.765	12	4
Salem	136	3,077	0	0	71,121	0	0	74,198	0	0
South Kanara	43	3,428	0	0	19,708	0	0	23,136	0	0
Malabar	209	9,398	7	1	71,145	0	0	80,543	7	1
Total for 1946–47 ..	2,342	79,998	4	4	1,404,439	2	5	1,484,437	6	9
Total for 1945–46 ..	2,003	65,706	10	9	891,939	3	7	9 8,069	9	3

Total for 1944-45—Statement was suspended due to war.

STATEMENT No. V.—*Insufficiently stamped (a) unstamped instruments on which duty and penalty were levied by Civil Courts and Collectors during the year ending 31st March 1947.*

Districts.	By Civil Courts or persons receiving evidence under section 36, Act II of 18 9.			By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.		
	Number of cases dealt with.	Duty and penalty realized.		Number of cases dealt with.	Duty and penalty realized.	
(1)	(2)	(3)		(4)	(5)	
		RS. A. P.			RS. A. P.	
Vizagapatam	Nil.	10,306	7 0	Nil.	689	11 0
Godavari East	258	6.414	9 0	205	1,292	7 0
Godavari, West	Nil.	4,659	2 0	Nil.	1,236	10 0
Kistna	311	4,944	15 0	89	1,771	10 6
Guntur	Nil.	12,245	4 2	Nil.	3,598	13 8
Nellore	323	5,164	8 0	90	4,727	0 0
Cuddapah	12	687	4 6	19	551	4 0
Anantapur	3	71	4 0	5	182	12 0
Bellary	195	2,558	10 0	11	18	8 0
Kurnool	244	5,066	3 0	23	529	7 0
Madras	185	1,573	3 0	268	2,75,571	14 0
Chingleput	347	5,401	10 0	70	3,492	11 0
Chittoor	250	2,756	4 0	72	987	7 0
North Arcot	4 1	4,049	15 6	50	1,336	12 0
South Arcot	342	3.532	13 0	80	3,938	4 0
Tanjore	219	4,542	12 6	426	24,813	5 0

Districts.	By Civil Courts or persons receiving evidence under section 35, Act II of 1899.		By Collectors under sections 32, 37, 40 and 41 of Act II of 1899.	
	Number of cases dealt with.	Duty and penalty realized.	Number of case dealt with.	Duty and penalty realized.
(1)	(2)	(3)	(4)	(5)
		Rs. A. P.		Rs. A. P.
Trichinopoly	210	2,429 8 6	121	2,192 4 0
Madura	163	3,920 9 0	52	2,730 1 0
Ramnad	Nil.	5,035 8 0	Nil.	15,210 7 0
Tinnevelly	423	3,915 4 0	171	4,927 13 0
Coimbatore	322	7,256 11 0	351	3,58,116 4 0
The Nilgiris	49	808 10 0	40	15,307 0 0
Salem	235	3,361 3 0	147	22,644 7 4
South Kanara	Nil.	2,334 2 0	Nil.	2,681 8 0
Malabar	328	4,560 8 6	337	40,121 0 0
Total for 1946–47 ..	4,800	1,07,629 12 8	2,627	8,28,130 4 6
Total for 1945–46 ..	4,743	1,03,510 7 11	2,262	2,99,693 11 6

Total for 1944–45—Statement was suspended due to war.

Statement No. VI.—*Stamp prosecutions and results during the year ending 31st March 1947.*

Districts.	Number of cases instituted.	Number of persons.			Amount of fines imposed.	Amount of rewards disbursed.
		Brought to trial.	Convicted.	Acquitted.		
(1)	(2)	(3)	(4)	(5)	(6)	(7)
					Rs. A. P.	
Vizagapatam	..	..	..	..	..	..
East Godavari	..	..	..	..	..	..
West Godavari	..	..	..	..	..	..
Kistna	..	..	..	..	..	..
Guntur	..	..	..	..	..	..
Nellore	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..
Anantapur	..	..	..	..	..	..
Bellary	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..
Madras	..	..	..	..	..	..
Chingleput	..	..	..	..	..	..
Chittoor	..	..	..	..	..	..
North Arcot	..	..	..	..	..	..
South Arcot	..	..	..	..	..	..
Tanjore	1	1	1	..	10 0 0	.. *
Trichinopoly	..	..	..	..	..	..
Madura	..	..	..	..	..	..
Ramnad	..	..	..	..	..	..
Tinnevelly	..	..	..	..	..	..
Coimbatore	..	..	..	..	..	..
The Nilgiris	..	..	..	..	..	..
Salem	..	..	..	..	..	..
South Kanara	1	1 †	..	..	..	..
Malabar	..	..	..	..	..	..
Total for 1946–47 ..	2	2	1	..	10 0 0	..
Total for 1945–46 ..	2	2	..	..	5 0 0	..

Total for 1944-45—Statement was suspended due to war.

* Prosecution under section 62 of the Stamp Act for non-payment of stamp duty of Rs. 1-8-0 and penalty levied by Revenue Divisional Officer, Mayavaram.

† Pending in the Court of Stationary Sub-Magistrate, Coondapur.

Statement No. VII —*Showing the results of action taken by Collectors to test the valuation of estates for which Applications for probates and Letters of Administration were put in during the year ending* 31*st March* 1947.

Districts.	Number of enquiries pending at the beginning of the year.	Number of cases reported to Collector u/s Section 194 of Court-fees Act.	Number of cases in which enquiries were instituted during the year.	Number of enquiries completed during the year.	Amount of Court fees due (or) originally realised on the valuation of applicants cases disposed of during the year.	Amount of deficit Court-fees required.	Penalty.
(1)	(2)	(3)	(4)	(5)	(6) Rs. A. P.	(7) Rs. A. P.	(8)
Vizagapatam ..	..	..	..	..	..	..	..
East Godavari ..	..	..	..	..	..	..	..
West Godavari ..	..	..	..	..	..	..	..
Kistna	..	..	..	..	..	..	..
Guntur	..	..	..	..	..	..	..
Nellore	..	..	..	..	..	..	..
Cuddapah	..	..	..	..	..	..	..
Anantapur ..	..	..	..	..	..	..	..
Bellary	..	..	..	..	..	..	..
Kurnool	..	..	..	..	..	..	..
Madras	16	248	248	226	2,90.734 2 0	11,800 0 0	..
Chingleput ..	2	2	4	3	214 0 0	541 8 0	..
Chittoor	..	..	..	..	..	..	..
North Arcot ..	..	..	..	..	..	..	..
South Arcot ..	..	..	..	..	..	..	..
Tanjore	1	4	4	3	1,302 3 0	2,218 5 0	*
Trichinopoly ..	..	4	2	2	2,769 0 0	216 0 0	..
Madura	..	5	..	..	2,301 1 3	49 13 0	†
Ramnad	..	..	..	..	..	..	..
Tinnevelly ..	1	9	10	9	(Figures not available)		‡
Coimbatore ..	6	6	2	1	500 0 0	16 0 0	..
The Nilgiris ..	..	11	11	11	5,622 2 0	..	..
Salem	..	..	..	..	..	..	..
South Kanara ..	2	41	41	30	3,185 4 0	461 13 0	§
Malabar	5	5	4	4	347 2 0	9 8 0	..
Total for 1946–47..	33	335	326	289	3,06,975 0 0	15,312 15 0	..
Total for 1945–46..	90	331	338	312	2,91,017 12 10	18,829 13 0	..
Total for 1944–45—Statement was suspended during the war.							

* Collected.

† This represents the additional amount of Court-fees levied after revision of valuation by the Collector in four cases. On issue of notices the parties remitted the deficit amount. In the remaining case on the application of Government the Court itself revised the valuation and an additional amount of Rs. 647 was levied. This is pending collection and the matter is said to be pending before the High Court on appeal.

‡ One case is pending with Sub-Court, Tuticorin, in O.P. No. 21 of 1946 as the party contends the valuation fixed by the Revenue Inspector.

§ The decrease in the stamp duty realized during the year under reference as compared with the preceding year is due to the fact that in many cases the net valuation was below Rs. 1,000 and hence not chargeable with duty. In many cases the valuation given by the parties was found to be correct. Hence the difference between the amount of deficit duty collected this year and in previous year.

Order—No. 1020, Revenue, dated 1st May 1948.

Recorded.

2. The total receipts under "Judicial stamps," "Non-Judicial Stamps," and Revenue Adhesive Stamps during the year under report were respectively Rs. 1,16,78,409, Rs. 3,49,72,0.7 and Rs. 17,43,895 against Rs. 1,10,27,259, Rs. 2,67,00,966 and Rs. 13,10,934 during 1945–46. The increase under "Judicial Stamps" was due to increase in litigation. The increase under

"Non-Judicial Stamps" was due to the increase in the value of properties and in business transactions, the general improvement in the money market and the large number of transactions involving immovable properties. The increase under "Revenue Adhesive Stamps" was the result of increased cash transactions for trade purposes.

(By order of His Excellency the Governor)

G. VENKATESWARA AYYAR,
Secretary to Government.

To the Board of Revenue.
" Home Department.
" Finance Department.
" Accountant-General.
" Superintendent, Government Press.
" Presidency Administration Report Officer.